

Senate File 2364

S-5171

1 Amend Senate File 2364 as follows:

2 1. Page 2, before line 7 by inserting:

3 <Sec. _____. NEW SECTION. 422.12G Joint income tax
4 refund checkoff for veterans trust fund and volunteer
5 fire fighter preparedness fund.

6 1. A person who files an individual or a joint
7 income tax return with the department of revenue under
8 section 422.13 may designate one dollar or more to
9 be paid jointly to the veterans trust fund created
10 in section 35A.13 and to the volunteer fire fighter
11 preparedness fund created in section 100B.13. If the
12 refund due on the return or the payment remitted with
13 the return is insufficient to pay the additional amount
14 designated by the taxpayer, the amount designated
15 shall be reduced to the remaining amount of refund or
16 the remaining amount remitted with the return. The
17 designation of a contribution under this section is
18 irrevocable.

19 2. The director of revenue shall draft the income
20 tax form to allow the designation of contributions
21 to the veterans trust fund and to the volunteer fire
22 fighter preparedness fund as one checkoff on the
23 tax return. The department of revenue, on or before
24 January 31, shall transfer one-half of the total
25 amount designated on the tax return forms due in the
26 preceding calendar year to the veterans trust fund and
27 the remaining one-half to the volunteer fire fighter
28 preparedness fund. However, before a checkoff pursuant
29 to this section shall be permitted, all liabilities on
30 the books of the department of administrative services
31 and accounts identified as owing under section 8A.504
32 and the political contribution allowed under section
33 68A.601 shall be satisfied.

34 3. The department of revenue shall adopt rules to
35 administer this section.

36 4. This section is subject to repeal under section
37 422.12E.

38 Sec. _____. REPEAL. Section 422.12L, Code 2009, is
39 repealed.>

40 2. Title page, by striking lines 1 through 3 and
41 inserting <An Act relating to income tax checkoffs for
42 the child abuse prevention program fund, the veterans
43 trust fund, and the volunteer fire fighter preparedness
44 fund and including retroactive applicability
45 provisions.>

46 3. By renumbering as necessary.

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